

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2003 Legislative Session

Legislative Day # 15

BILL NO. 2003-12

Introduced by: Charles County Commissioners

AN ACT concerning

Taxation - Real Property Tax; Surviving Spouse Tax Credit

Date introduced: 11/17/2003

Public Hearing: 12/01/2003

Commissioners Action: 12/01/2003 Enact

Commissioner Votes: WC: Y, RF: Y, ML: Y, DM: Y, AS: Y

Pass/Fail: Pass

Effective Date: 01/15/2004

Remarks: Commissioner Fuller was absent on 12/01/2003. He voted in the affirmative on 12/03/2003.

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2003 Legislative Session

Bill No. 2003-12

Chapter. No.

Introduced by

Date of Introduction

BILL

AN ACT concerning

Taxation - Real Property Tax

FOR the purpose of

establishing a tax credit against the real property tax imposed by Charles County on the dwelling owned by the surviving spouse of an individual who dies while in the active service of a fire, rescue or emergency medical service, under certain conditions; specifying the term and the amount of the credit; making this act applicable to all taxable years beginning after a certain date; and generally relating to a tax credit against the real property tax imposed by Charles County on the dwelling owned by the surviving spouse of an individual who dies while in the active service of a fire, rescue or emergency medical service.

BY adding to:

Division 2: Code of Ordinances and Regulations
Chapter 281 – Taxation
Article VIII – Real Property Tax
Code of Charles County, Maryland
(1994 Edition, 2000 Supplement)

1
2 **SECTION 1.** BE IT ENACTED BY THE COUNTY COMMISSIONERS OF
3 CHARLES COUNTY, MARYLAND, that the Laws of Charles County, Maryland read as
4 follows:

5 **Division 2: Code of Ordinances and Regulations**

6 **Chapter 281 – Taxation**

7 **Article VIII – Real Property Tax**
8

9 **§ 281-22. CREDIT FOR SURVIVING SPOUSE OF FIRE, RESCUE AND**
10 **EMERGENCY MEDICAL SERVICE PERSONNEL**
11

12 **A. DEFINITIONS.** IN THIS SECTION THE FOLLOWING WORDS HAVE THE
13 MEANINGS INDICATED.
14

15 (1) (a) "DWELLING" MEANS REAL PROPERTY THAT:
16 (I) IS THE LEGAL RESIDENCE OF A SURVIVING SPOUSE; AND
17 (II) IS OCCUPIED BY NOT MORE THAN 2 FAMILIES.
18

19 (b) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND
20 STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A
21 RESIDENCE.
22

23 (2) "FALLEN RESCUE WORKER" MEANS AN INDIVIDUAL WHO DIES IN
24 THE LINE OF DUTY, WHILE IN THE ACTIVE SERVICE OF A FIRE,
25 RESCUE, OR EMERGENCY MEDICAL SERVICE, UNLESS THE DEATH
26 WAS THE RESULT OF THE INDIVIDUAL'S OWN WILLFUL
27 MISCONDUCT OR ABUSE OF ALCOHOL OR DRUGS.
28

29 (3) "SURVIVING SPOUSE" MEANS A SURVIVING SPOUSE, WHO HAS NOT

1 REMARRIED, OF A FALLEN RESCUE WORKER.

2
3 (B) **CREDIT.** IN ACCORDANCE WITH SECTION 9-210 OF THE TAX-PROPERTY
4 ARTICLE OF THE ANNOTATED CODE OF MARYLAND, AN OWNER OF REAL
5 PROPERTY MAY RECEIVE A PROPERTY TAX CREDIT UNDER THIS SECTION
6 AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A DWELLING IF THE
7 OWNER IS A SURVIVING SPOUSE OF A FALLEN RESCUE WORKER AND:

8
9 (1) THE DWELLING WAS OWNED BY THE FALLEN RESCUE WORKER AT
10 THE TIME OF THE FALLEN RESCUE WORKER'S DEATH;

11
12 (2) THE FALLEN RESCUE WORKER OR THE SURVIVING SPOUSE WAS
13 DOMICILED IN THE STATE AS OF THE DATE OF THE FALLEN RESCUE
14 WORKER'S DEATH AND THE DWELLING WAS ACQUIRED BY THE
15 SURVIVING SPOUSE WITHIN 2 YEARS OF THE FALLEN RESCUE
16 WORKER'S DEATH; OR

17
18 (3) THE DWELLING WAS ACQUIRED AFTER THE SURVIVING SPOUSE
19 QUALIFIED FOR A CREDIT FOR A FORMER DWELLING UNDER ITEM
20 (1) OR (2) OF THIS SUBSECTION, TO THE EXTENT OF THE PREVIOUS
21 CREDIT.

22
23 (C) **DURATION OF CREDIT.** THE TAX CREDIT CONTINUES FOR FIVE YEARS,
24 WITHOUT FURTHER APPLICATION BY THE SURVIVING SPOUSE.

25
26 (D) **AMOUNT OF CREDIT.** THE AMOUNT OF THE TAX CREDIT IS EQUAL TO
27 100% OF THE COUNTY PROPERTY TAX IMPOSED ON THE DWELLING.

28
29 (E) **APPLICATION.** A SURVIVING SPOUSE:

1 (1) IS ELIGIBLE FOR THE TAX CREDIT BEGINNING IN THE FIRST
2 TAXABLE YEAR AFTER THE DATE OF THE FALLEN RESCUE
3 WORKER'S DEATH; AND
4

5 (2) MAY APPLY FOR THE TAX CREDIT ON OR BEFORE SEPTEMBER 30 IN
6 THE TAXABLE YEAR FOR WHICH THE CREDIT IS REQUESTED TO
7 BEGIN.
8

9 (F) **ADMINISTRATION.**
10

11 (1) THE DIRECTOR OF FISCAL SERVICES SHALL DEVELOP AN
12 APPLICATION FORM AND ESTABLISH PROCEDURES TO ADMINISTER
13 THE TAX CREDIT ESTABLISHED IN THIS SECTION.
14

15 (2) NOTWITHSTANDING SUBSECTION (D) OF THIS SECTION, THE
16 DIRECTOR OF FISCAL SERVICES MAY REQUIRE AN INDIVIDUAL
17 WHO RECEIVES A TAX CREDIT UNDER THIS SECTION TO PROVIDE
18 EVIDENCE OF CONTINUED ELIGIBILITY FOR THE CREDIT.
19

20 (3) EACH YEAR, THE DIRECTOR OF FISCAL SERVICES SHALL SUBMIT A
21 REPORT TO THE COUNTY COMMISSIONERS DETAILING THE FISCAL
22 IMPACT OF THIS TAX CREDIT ON THE COUNTY.
23

24 **SECTION 2.** BE IT FURTHER ENACTED, that this Act shall apply to all taxable
25 years beginning after June 30, 2003.
26

27 **SECTION 3.** BE IT FURTHER ENACTED, that this Act shall take effect forty-five
28 (45) calendar days after it becomes law.

COUNTY COMMISSIONERS OF
CHARLES COUNTY, MARYLAND

Murray D. Levy, President

Wayne Cooper

Robert J. Fuller

Wm. Daniel Mayer

Attest:

Allan R. Smith

Linda C. Rollins, Clerk